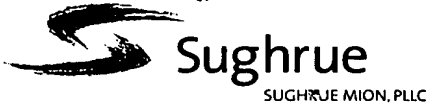


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January 12, 2006

MAIL STOP PCTCommissioner for Patents
P.O. BOX 1450
Alexandria, VA 22313-1450PCT/JP2004/010271
-filed July 13, 2004

Re: Application of Futoshi NAKAMURA, Soichi OIKAWA, Takeshi IWASAKI, Tomoyuki MAEDA, Kenji SHIMIZU, and Hiroshi SAKAI
MAGNETIC RECORDING MEDIUM USING GRAIN ISOLATION TYPE FILM AS UNDER LAYER, METHOD OF MANUFACTURING THE SAME, AND MAGNETIC RECORDING/REPRODUCING APPARATUS USING THE SAME
Assignee: KABUSHIKI KAISHA TOSHIBA and SHOWA DENKO K.K.
Our Ref: Q76597

Dear Sir:

The following documents are submitted herewith in connection with the above application for the purpose of entering the National stage under 35 U.S.C. §371 and in accordance with the Patent Cooperation Treaty:

- ☒ an copy of the International Application.
- ☒ four (4) sheets of drawings (Figs. 1-8).
- ☒ an Informational Search Report and a copy of the ISR.
- ☒ Written Opinion of the International Searching Authority.
- ☒ Notification Concerning Submission or Transmittal of Priority Document.
- ☒ a PTO/SB/08 A & B (modified) listing the ISR references and copy of each reference cited in the ISR.
- ☒ a Preliminary Amendment.

A copy of the Declaration and Power of Attorney, and a copy of the Assignment will be submitted at a later date.

In addition to the documents submitted herewith, it is assumed that copies of the International Application, the International Search Report and cited references, the International Preliminary Examination Report, and any Articles 19 and 34 amendments as required by §371(c) will be supplied directly by the International Bureau, but if further copies are needed, the undersigned will undertake to provide them upon request.

It is expressly requested that the national stage of processing be commenced immediately in accordance with 35 U.S.C. § 371(f).

7777 842



SUGHRUE MION, PLLC

Commissioner for Patents
Appln. No.: National Stage of PCT/JP2004/010271
Attorney Docket No. Q76597
Page 2

The Government filing fee is calculated as follows:

Total claims	16	-	20	=		x	\$50.00	=	\$0.00
Independent claims	4	-	3	=	1	x	\$200.00	=	\$200.00
Base Fee									\$300.00
Search Fee*									\$400.00
Examination Fee*									\$200.00
<u>TOTAL FEE</u>									<u>\$1100.00</u>

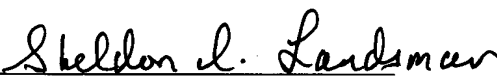
* The international search fee for all claims was not paid to the USPTO, as the ISA, but the ISR is being submitted herewith.

A check for the statutory filing fee of \$1100.00 is attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Priority/Benefit is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	2003-196559	July 14, 2003
U.S. Provisional	60/489,487	July 24, 2003

Respectfully submitted,


Sheldon I. Landsman
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Date: January 12, 2006